



March 23, 2004

**FVAC RECOMMENDED VALUES — FY2005**

To Boards of Assessors:

The Farmland Valuation Advisory Commission (FVAC) has determined the ranges of value for the various categories of land classified under *Chapter 61A* as agricultural or horticultural use for fiscal year 2005.

In order to prevent the generation of negative farmland values due to the decline in the Massachusetts's net farm income, the FVAC adopted a circuit breaker provision for Chapter 61A recommended land values. At its March 18<sup>th</sup> meeting the FVAC voted to use the last positive values produced by the farmland valuation method. That means values will be frozen at the FY2004 levels until positive values are generated by the income formula.

A separate valuation line has been added to the recommended land values for Christmas Trees and Productive Woodland for FY2005. Previously they were valued along with Woodland, Productive and Non-Productive category.

In valuing land classified as agricultural or horticultural land under Chapter 61A, the Board of Assessors must consider only those indicia of value that such land has for agricultural or horticultural uses. The ranges of value are to be used in conjunction with the Assessors' appraisal knowledge, judgment and experience as to agricultural or horticultural land values. The FVAC's adopted methodology should be considered in all local analyses. All values adopted outside the range recommended by the FVAC must be supported by a comprehensive study of local factors influencing value, together with a detailed description of the selected valuation models and resulting use value estimates.

Sincerely yours,

Marilyn H. Browne, Chairman  
Farmland Valuation Advisory Commission



## CHAPTER 61A RECOMMENDED LAND VALUE – FISCAL YEAR 2005

### PER ACRE RANGE OF VALUES

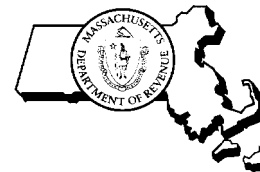
LAND USE CATEGORY	USE CODE	PRODUCTIVITY BASED ON * DOMINANT USDA SOIL RATING		
		BELOW AVERAGE	AVERAGE	ABOVE AVERAGE
VEGETABLES, TOBACCO, SOD & NURSERIES Cropland Harvested	711, 712 719	\$636	\$795	\$954
DAIRY, BEEF AND HAY Cropland Harvested	716, 713	\$142	\$177	\$213
ORCHARDS, VINEYARDS AND BLUEBERRIES Cropland Harvested	714, 715	\$608	\$760	\$912
RANGE OF PRODUCTION / BARRELS PER ACRE CRANBERRIES	710	<u>&lt;=79</u> \$1,606	<u>80-120</u> \$2,008	<u>&gt;=121</u> \$2,409
WOODLAND PRODUCTIVE & CHRISTMAS TREES	717	\$64	\$80	\$95
Woodland Nonproductive	722	\$29	\$29	\$29
CROPLAND PASTURED & OTHER CROPLAND Cropland Pastured, Permanent Pasture And Necessary & Related	718, 720	\$115	\$115	\$115

1. Cropland Harvested – This land represents the highest use of land in the agricultural enterprise. All land from which a crop was harvested, or hay was cut, in the current year falls into this category. This includes the land in orchards, vineyards, nurseries, other perennial plantings and greenhouses.
2. Nonproductive Woodlands – The land on the farm, which is devoted to woods primarily due to slope, drainage capacity, soil type or topography.
3. Cropland Pastured & Other Cropland – Cropland used for pasture or grazing or land considered as tillable but is elected to be fallow or in cover crops. It can and often is used to produce crops, but its maximum income may not be realized in a particular year. This category also includes land planted in crops, which were to be harvested after the census year.
4. Permanent Pasture – This land is typically not tillable, best suited for grazing or possibly part of an erosion control program. This category also includes necessary and related lands.

\*For information on soil ratings and capabilities please see our web site at [www.dls.state.ma.us](http://www.dls.state.ma.us)

**Massachusetts Department of Revenue Division of Local Services**

Alan L. LeBovidge., Commissioner, Gerard D. Perry, Acting Deputy Commissioner

**RE: FARM ANIMAL EXCISE — FY2005**

To Boards of Assessors:

The Commissioner of Revenue, under the provisions of General Laws Chapter 59, section 8A, has determined the value of farm animals for the purpose of the Farm Animal Excise, as of January 1, 2004, for fiscal year 2005 to be as follows:

MULES ..... 100.00

**HORSES (BREEDING AND WORKING\*)**

Luxury Horses. .... 10,000.00  
Draft ..... 1,000.00  
Ponies ..... 500.00  
Miniature Horses..... 700.00

**DAIRY CATTLE**

Cows - Over two years ..... 700.00  
Bulls - Over two years..... 700.00  
Yearlings - Less than two years ..... 400.00

**BEEF CATTLE**

Cows, Bulls, and Steers ..... 700.00  
Yearlings ..... 700.00

**OTHER LIVESTOCK**

Swine ..... 80.00  
Sheep ..... 100.00  
Goats..... 35.00  
Llama..... 800.00  
Red Deer and Fallow Deer ..... 250.00  
Miscellaneous (Buffalo, etc) ..... 700.00

**DOMESTIC FOWL**

Chickens ..... 2.00  
Ducks..... 2.00  
Geese ..... 2.00  
Turkeys..... 5.00  
Ratites (Emu, Ostrich, Rhea) ..... 100.00

MINK ..... 35.00

\*Horses not used for breeding or work should be valued as personal property.

G.L. Chapter 59, section 8A is not affected by Chapter 89, Acts of 1976. Chapter 89 refers to neat cattle less than three (3) years old held for the personal use and consumption of the owner.

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